IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 263 of 1985
and
INCOME TAX REFERENCE No 296 of 1985

For Approval and Signature:

Hon'ble CHIEF JUSTICE MR DM DHARMADHIKARI
and
Hon'ble MR.JUSTICE M.S.SHAH

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME TAX

Versus

SURAJBEN C PATEL TRUST

Appearance:
MR MANISH R BHATT for Petitioner
NOTICE SERVED for Respondent No. 1

CORAM : CHIEF JUSTICE MR DM DHARMADHIKARI
and
MR.JUSTICE M.S.SHAH

Date of decision: 06/11/2000

COMMON ORAL JUDGEMENT

(Per : CHIEF JUSTICE MR DM DHARMADHIKARI)

Similar question referred to in the case of the same assessee has been answered in its favour by this Court in Income Tax Reference No. 224 of 1985 decided on 23.11.1989. That reference was answered relying on the decision of this Court in the case of K.T. Doctor vs. CIT, 124 ITR 501.

In view of the aforesaid, we do not consider it necessary to go into the facts involved in these references in detail and we answer the questions referred to in these references for the assessment years 1980-81 & 1981-82 and 1978-79 respectively in favour of the assessee and against the revenue.

The references are accordingly disposed of with no order as to costs.

(D.M. Dharmadhikari, CJ)

(M.S. Shah, J.)

sundar/-